

## **Eligible items for purchase under the LTBB Tax Agreement by RTMs**

1. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles
2. Recreational watercraft
3. Snowmobiles
4. Off road vehicles
5. Modular & mobile homes
6. Materials for home affixation (home improvement/renovations/construction)
7. Furnaces
8. Water heaters
9. Provisions for Treaty Fishing: tangible personal property acquired/purchased by a RTM for use in exercising a commercial treaty fishing right

## **Items NOT INCLUDED for tax exemption:**

1. Furniture
2. Appliances
3. Tools
4. Jewelry
5. Clothing
6. Everything else not listed under 'eligible items'

The SOM factors in the sales tax of 'general purchases' in the Tribal Form 4013, which is filed when RTMs file their Michigan Income Taxes. It is limited to the RTM's AGI only (capped out at the maximum of \$80k/year and figured at 0.009% of that).

This information is also available in the LTBB Tax Agreement, available online under the State of Michigan's website and under the DOC tab of the tribal website (link).